

IN RE:

Case No. 11-

Drum Construction Company, Inc.

Chapter 11

Debtor(s)

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
<b>M&amp;M Stone, Inc.</b> PO Box 189 Telford, PA 18969			<b>Disputed</b>	<b>1,947,597.12</b>
<b>Carpenter Brothers, Inc.</b> PO Box 130 Telford, PA 18969				<b>1,470,190.96</b>
<b>Gary M. Carpenter</b> 112 Fariview Circle Barto, PA 19504				<b>265,251.67</b>
<b>Carpenter Brothers, Inc.</b> PO Box 130 Telford, PA 18969				<b>148,634.00</b>
<b>First Insurance Funding, Inc.</b> 450 Skokie Boulevard, Suite 1000 Northbrook, IL 60062,				<b>142,444.08</b>
<b>Eastern Industries</b> 4401 Camp Meeting Road, Ste 200 Center Valley, PA 18034	<b>Joel Polosky</b> (610) 395-5811		<b>Disputed</b>	<b>109,623.30</b>
<b>Komatsu Financial</b> PO Box 99303 Chicago, IL 60693-9303				<b>694,515.74</b> <b>Collateral:</b> <b>586,000.00</b> <b>Unsecured:</b> <b>108,515.74</b>
<b>Cavan Construction</b> 274 Bodley Road Aston, PA 19014	<b>Tom Smith</b> (610) 356-2966			<b>102,387.00</b>
<b>Midlantic Machinery Company</b> 2240 Bethlehem Pike Hatfield, PA 19440	<b>Vince Altomare</b> (215) 882-0145			<b>83,682.62</b>
<b>Valvano Construction, Inc.</b> R 347 Main Street Dickson City, PA 18519	<b>John Valvano</b> (570) 383-0231			<b>75,617.50</b>
<b>HD Supply Waterworks, Ltd</b> 400 S. Graves Road Plymouth Meeting, PA 18964	<b>Theresa Kerkhoff</b> (440) 237-3365			<b>73,411.94</b>
<b>Middleport Materials</b> PO Box 189 Telford, PA 18969			<b>Disputed</b>	<b>68,009.09</b>
<b>Moyer Indoor/Outdoor</b> PO Box 64198 Souderton, PA 18964	<b>John Moyer</b> (215) 799-2000			<b>64,781.55</b>

Carrol Engineering 949 Easton Road, Suite 100 Warrington, PA 18976	Thomas Watkins (215) 343-5700		45,997.50
Lincoln Pavement Services 51 Chestnut Hill Road Stevens, PA 17578	Brian (717) 656-2016	Disputed	44,131.50
ProMax Fence Systems, Inc. 2621 Centre Avenue Reading, PA 19605	Russ Curtier (610) 685-4300	Disputed	42,683.10
Keystone Health Plan PO Box 70250 Philadelphia, PA 19176			42,031.18
Groffdale Concrete Walls 430 Concrete Avenue Leola, PA 17540	John Groffdale (717) 656-2016		40,123.53
Earthcore Services 1458 Shaner Drive Pottstown, PA 19465	Rick Ketchell (610) 326-4826		39,822.70
Brian L. Carpenter 405 Main Street Green Lane, PA 18054			37,029.96

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: June 17, 2011 Signature: /s/ Gary M. Carpenter

**Gary M. Carpenter, President**

(Print Name and Title)